

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 11-34

Introduced by Council President Boniface at the request of the County Executive

Legislative Day No. 11-19 Date September 6, 2011

AN ACT to add new Section 123-43.9, Tax credit for real property owned by Habitat for Humanity, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide for a tax credit for certain real properties owned by Habitat for Humanity; and generally relating to tax credits.

By the Council, September 6, 2011

Introduced, read first time, ordered posted and public hearing scheduled

on: October 4, 2011

at: 6:30 PM

By Order: James M. Mosh, Council Administrator

**PUBLIC HEARING**

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on October 4, 2011, and concluded on October 4, 2011.

James M. Mosh, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

WHEREAS, House Bill 558 was enacted by the General Assembly in 2011; and

WHEREAS, House Bill 558 authorized the County Executive and the County Council to grant a tax credit for certain real properties owned by Habitat for Humanity; and

WHEREAS, House Bill 558 authorized the County to establish its criterion for the real properties subject to the credit.

Section 1. Be It Enacted By The County Council of Harford County, Maryland that new Section 123-43.9, Tax credit for real property owned by Habitat for Humanity, be, and it is hereby, added to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, all to read as follows:

**Chapter 123. Finance and Taxation**

**Article II. Real Property Tax Credits**

**§ 123-43.9. TAX CREDIT FOR REAL PROPERTY OWNED BY HABITAT FOR HUMANITY.**

A. IN ACCORDANCE WITH THE PROVISIONS OF THE TAX-PROPERTY ARTICLE §9-252 OF THE ANNOTATED CODE OF MARYLAND, THERE IS HEREBY ESTABLISHED A 100% COUNTY PROPERTY TAX CREDIT FOR REAL PROPERTY PROVIDED THAT:

- (1) THE PROPERTY IS OWNED BY HABITAT FOR HUMANITY WITH THE INTENTION OF RELINQUISHING OWNERSHIP IN THE NEAR FUTURE;
- (2) THE PROPERTY IS USED FOR THE PURPOSES OF DEVELOPMENT, REHABILITATION AND TRANSFER TO A PRIVATE OWNER; AND
- (3) THE PROPERTY IS NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE BUILDINGS OWNED BY HABITAT FOR HUMANITY.

1 B. HABITAT FOR HUMANITY SHALL SUBMIT AN ANNUAL WRITTEN REPORT ON OR  
2 BEFORE JUNE 30 EACH YEAR TO THE COUNTY EXECUTIVE AND COUNTY  
3 COUNCIL DOCUMENTING:

4 (1) ALL OF HABITAT FOR HUMANITY'S REAL PROPERTY HOLDINGS IN THE  
5 COUNTY; AND

6 (2) ALL TRANSACTIONS INVOLVING HABITAT FOR HUMANITY'S REAL  
7 PROPERTY HOLDINGS IN HARFORD COUNTY.

8 C. THE TAX CREDIT FOR EACH PROPERTY SHALL CONTINUE UNTIL SUCH TIME AS  
9 THE PROPERTY IS TRANSFERRED FROM HABITAT FOR HUMANITY TO ANOTHER  
10 ENTITY, BUT IN NO EVENT FOR MORE THAN 5 YEARS.

11 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date  
12 it becomes law and shall apply to the tax year beginning July 1, 2012 and thereafter in accordance with  
13 the provisions contained herein.

EFFECTIVE: December 12, 2011

*The Council Administrator does hereby certify that  
fifteen (15) copies of this Bill are immediately available for  
distribution to the public and the press.*

  
Council Administrator

HARFORD COUNTY BILL NO. 11-34

Brief Title Habitat For Humanity Tax Credit

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

**CERTIFIED TRUE AND CORRECT**

Pamela Meister

Council Administrator

Date October 4, 2011

**ENROLLED**

Billy Bonifacio

Council President

Date October 4, 2011

**BY THE COUNCIL**

Read the third time.

Passed: LSD 11-21

Failed of Passage: \_\_\_\_\_

By Order

Pamela Meister

Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 5<sup>th</sup> day of October, 2011 at 3:00 p.m.

Pamela Meister

Council Administrator



**BY THE EXECUTIVE**

David H. Cray

COUNTY EXECUTIVE

APPROVED: Date October 11, 2011

**BY THE COUNCIL**

This Bill No. 11-34 having been approved by the Executive and returned to the Council, becomes law on October 11, 2011.

EFFECTIVE DATE: December 12, 2011

Pamela Meister

Pamela Meister  
Council Administrator